IN THE HIGH COURT OF HIMACHAL PRADESH
SHIMLA

Civil Review No.14 of 2006.

Date of decision:14.11.2006.

The Commissioner of Income Tax & Anr. ….Petitioners

Versus

M/s.Green World Corporation ….Respondent.

Coram

The Hon'ble Mr.Justice V.K. Gupta, C.J.

The Hon'ble Mr.Justice Surjit Singh, J.

Whether approved for reporting ?[1]

For the Petitioners : Mr.Vinay Kuthiala, Advocate.

For the Respondent: Mr.Sanjay Karol, Senior Advocate with Mr.B.C. Negi, Advocate.

V.K. Gupta,C.J. (Oral)

We have heard Mr.Kuthiala, learned counsel appearing for the review petitioners, and find that the ground urged by the review petitioners relating to the interpretation placed by the Division Bench of this Court in its judgment under review with respect to various provisions of the Income Tax Act, 1961, more particularly Sections 148, 149, 150 and 153, was based upon the understanding of this Court linked with such interpretation of the aforesaid provisions, also based upon the ratio which this Court culled from the judgments of the Supreme Court in the cases (quoted in the judgment under review), more particularly the judgment in the case

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[1] ***Whether the reporters of Local Papers may be allowed to see the judgement*?**

of ***Income Tax Officer, A-Ward, Sitapur vs. Muralidhar Bhagwan Das,Hungerford Investment Trust Ltd.,*** reported in ***52 ITR 335, (SC).*** Mr.Kuthiala submits that a plain reading of sub-section(1) of Section 153 of the Income Tax Act, 1961 suggests that limitation bar would not apply if the notice is issued by the Assessing Officer under Section 148 of the Act in consequence of, or to give effect to any finding or direction contained in an order passed by the Commissioner of Income Tax exercising inter alia, his revisional jurisdiction. This point has been dealt with in the judgment sought to be reviewed, with reference to the aforesaid case law and this Court has taken a view that limitation bar indeed would not apply in the aforesaid situation but the non-application of the bar would relate to only that assessment year which was the subject matter of the order passed in exercise of the aforesaid revisional jurisdiction. Whether the aforesaid view adopted by this Court is correct or not cannot be a ground for review of the judgment. The remedy of the review petitioners lies elsewhere, if at all.

The review petition is dismissed.

(V.K. Gupta)
Chief Justice

November 14, 2006
(aks)

(Surjit Singh)
Judge.